App. F. IX-4

Previous References

192 6.
(KB)

File No. 26-26

Serial Nos. 42, 66, 68, 70, 73, 78, 82, 73, 100, 119, 150

Later References

General and Revenue Secretariat.

Serial Nos. Eleven.

Part B for 1926-27.

SUBJECT

Commutation of optional taxes, cesses, rates or fees into contribution of labour under Mysore V. P. Regulation

---

To

Compiler, M. G.

No. L. 5522/K.B 26-26-150 dt 1.12.21

V. Rates. certain rules re

G.R.S. III—3]

Routine Notes.

[To be used only for notes, requisitions, etc., not intended for permanent record.]

Under Proviso of Sub Section (1) of Section 37 of the Village Panchayet Regulation Government may prescribe - rules for regulating the intervals, the period of time and the conditions in - respect of contribution of labour in lieu of payment of optional taxes, cesses, rates or fees. A draft reques ing the Deputy Commissioners to favour Government with their suggestions in the matter is submitted for approval or other orders.

3899/7/10

DS 5/10/26 (18/11)

2) 7/10

9/10

3) Draft reminder sent

AS 25/11/26

26/10

5)

N.B.—Should routine notes be written on small slips, the notes must be copied, or slips pasted on this form.

WD 61229—GPB—37,500—1-9-26
App. F. III—2j

General and Revenue Secretariat

G. B File No. 21 2 of 1926

Serial No.

Rules for commutation of payment of optional taxes into contribution of labor

6) The replies from all the Deputy Commissioners have been received. The Deputy Commissioner of Shimoga considers that no rules are necessary at present and they would be unworkable as factions exist in almost all villages. The suggestions of the other Deputy Commissioners have been taken into considerations in framing a set of draft rules which are herewith submitted for approval.

7) The main points in which there is difference of opinion are two, namely,

(1) the kind of work on which employment of the assessee or others on his behalf should be permitted and (2) the valuation of the work turned out.

8) With regard to (1) the Deputy Commr. of Tumkur considers that the question of commutation can and should arise only in respect of optional taxes imposed for specific purposes and the commutation should be limited to taxes collected for works like village cleaning and sanitation which can be attended to by the villagers themselves. The Deputy Commr. of Mysore, however, considers that the latter should be in respect of a work approved by the Panchayet. It appears unncessary to restrict the labour only to the work for the execution of which a cess is required. In some cases there may not be a work on which the village folk in general can employ themselves usefully and it would be better to allow villagers to contribute by ~~way of~~ labour in respect of all works ~~executed by amani~~, under progress or likely to be immediately taken up.

9) As regards the value of the work, the Deputy Commissioner of Kolar considers that in fixing the

NOTE—Contn. Sheet

2266

WD 61229—GPB—37,500—1-9-26

App. F. III—2j

General and Revenue —Secretariat

L. B File No. 26 3 of 192 4

Serial No.

number of days for which the assessee has to work, the wages which he earns every day may be taken int er. consideration according as he is a skilled or unskilled labou The Deputy Commissioner of Mysore, however, conside that the quantity of out-turn for a day's labour should be fixed by the Panchayet for each class of work. ~~The Section 37 of the Regn does not admit of more than 18 days' labour in a year in respect of optional taxes~~. The valuation of the work in any hand and fast method would not be in accordance with the provisions of ~~the~~ Section ~~37 of the Regulation~~ 37 of the Regulation which prescribes a maximum period of 18 days ' work in a year for any assessee.

10) Submitted for orders with the rules.

DS 17/12/26

The rules have been framed so as to leave it to the discretion of the Panchayat in assessing the labour and are wide enough not to interfere much with their discretion -

6649 24/12

(Member) 28/12

24/12

(Member) 28/12

29/12

29/12

NOTE—Contn. Sheet

2262

WD 01229—GPB—37,500—1-9-26

App. F. III—2]

4

General and Revenue Secretariat

Lts File No. 26 of 1926.

Serial No.

119

No 4268 dated 29. 12. 26

To

The Compiler, Mysore Gazette

Issued draft rules re the Constitution of Labour etc in Panchayats.

GEN. & REVENUE ... 8 JAN 1927 ... Secretariat

Sir,

The draft rules have been duly published in the gazette.

The time for receipt of objections or suggestions viz 20.1.24 has expired & no objections have been received. The draft rules may perhaps be finally notified for orders.

Draft 24/1/27.

Sd Illegible 28/1

28/1

Rules may be issued as there are no objections

Illegible

1st Assistant

8088 29/1

Sd 27/1

Sd 30/1

Sd 29.1

Sd 31/1

NOTE—Contn. Sheet

WD 01264—GPB—40,000—17-12-25

and Reve
cretariat

A.T.S. File No. 25 5 of 1926.

erial
No.

Draft Rules for approval.
Mew 31/1/27
L.R.Dey
1st Member.

28
1/2/27
8/2
3/2
WD

8264
3/2

Please see changes. Issue if agreed to. Better to fix areas 3 & 4 as they are in view of Labour.
Mew
4/2
WD
4.2

The file was submitted to the 1st Mar and he was pleased to direct that the rules as corrected by him may issue

WD
7/2/27

Mew
WD
7/2

Prime Minister's Secretariat
10 FEB 1927

150

To the Recompiler, Army Gazette for publication No. L5522 D/ 7-2-1927.

L 2558-65-6

B 26-26-42

To

The Deputy Commrs. ~~of Districts~~.

Sir,

I am directed to invite your reference to the 2nd proviso of Sub-Secn. (1) of Section 37 of the Mysore V.P. Regulation and to request you to be so good as to suggest with a fortnight what rules ~~may be prescribed~~ in regard to the principles may be observed in passing commutation of optional taxes, cesses, rate or fees ~~of each~~ into contribution of labour.

I have etc.,

L & L Secy. to Govt.

Reply was not given even from the Karnataka Govt

Except permission sent with fair copies

Me

C2-549/26-20

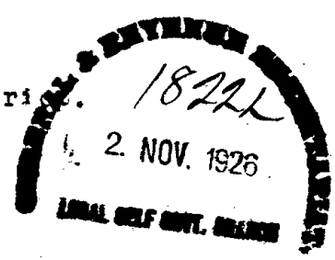
Office of the Deputy Commissioner,
Bangalore District,
Bangalore, dated, the 30th October 1926.

20365

From

T. Govinda Rao, Esqr.,

Deputy Commissioner, Bangalore District.



B. Nagappa, Esqr., Bar-at-law.,

Secretary to the Government of Mysore,

Local & Legislative Departments,

Bangalore.

LB 26-26-66

Sir,

With reference to your letter No. L 2558-65/L.B. 26-26-42 dated the 9th October 1926 regarding the principles to be observed in framing rules in regard to the commutation of optional taxes, cesses or rates or fees into contribution of labour, I have the honour to suggest that the concession should be granted to all persons of depressed classes and to such persons as are considered by the members of the Panchayet in a meeting of theirs ~~of theirs~~ to be poor and unable to pay the taxes, cesses, etc. The following principles may be kept in view in regard to commutation of taxes.

1) Only one day in a week (generally Sundays) should be set apart for labour, the maximum number of hours being 5.

2) Labour contribution should be stopped during harvest, the Taluk Jamabandy and the Huzur Jamabandy seasons and local or communal feast days and shandy days.

3) Only persons aged above 20 should be asked to contribute in the shape of labour.

4) Persons above 55 years should be exempted.

5) The Chairman of every Panchayet shall have the power of giving exemptions, a register being maintained in the Village Panchayet Offide for the purpose.

I have the honour to be,

Sir,

Your most obedient servant,

Deputy Commissioner,

Bangalore District.

2061.D

8

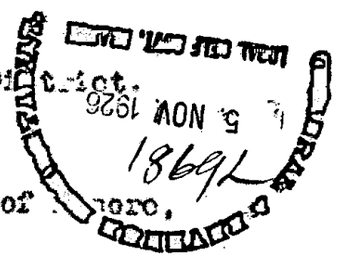
No. D2. 956-26.

Office of the Deputy Commissioner,
Mysore District.
Dated, Mysore, 1st November 1926.

From

A.V. Ramanathan, Esq., B.A.,

Deputy Commissioner, Mysore District.

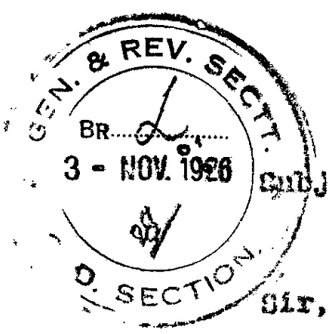


To B. Nagappa, Esq., Bar-at-law,

Secretary to the Government of Mysore,

Bangalore.

(Local & Legislative Departments.)



Subject:-

LB 26-26-68

Sir,

With reference to your letter No. L.2558-65/L.B. 26-26-42 dated the 9th October 1926, calling for my suggestions re: rules to be framed in regard to the commutation of optional taxes into contribution of labour, I have the honour to state:-

1) That the labour should be in respect of a work sanctioned by the Panchayet.

2) That the unit out-turn for a day's labour should be fixed by the Panchayet, for each class of work such as cubic yards of earth to be dug or carted, square yards of land to be cleared of prickly pear, lantana etc.

3) That there should be regular checking of measurement of such work.

I have the honour to be,

Sir,

Your most obedient Servant,

For Deputy Commissioner,

Mysore District.

NRS

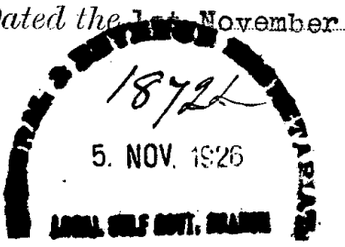
20286

9

No.M.3 - C.898/26-27

OFFICE OF THE DEPUTY COMMISSIONER,
SHIMOGA DISTRICT

Shimoga, Dated the 1st November 192 6



From

A. K. Syed Taipeeran Esqr. B. A.,
Deputy Commissioner,
Shimoga District.

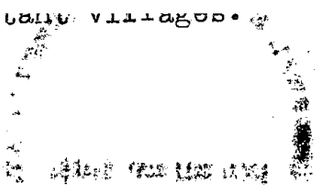
To

B.Nagappa,Esquire.,Bar-at-law.,
Secretary to Government of Mysore,
Local and Legislative Departments,
B a n g a l o r e.

Sir,

Adverting to your letter No.L.2558-65/L.B.26-42 dated the 9th October 1926 caling for my suggestions as to the principles that may be observed in framing rules in regard to the commutation of optional taxes, cases, rates or fees into contribution of labour,under the 2nd proviso of Sub Section (1) of Section 37 of the Mysore Village Panchayat Regulation, I hav the honour to state that it appears to me that the question of the commutation of the money payment into a contibution of labo is beset with many difficulties and becomes unworkable when som are to contribute by labour and others in cash. The labour con tribution is workable only when all the villagers are made to contribute by labour alone - This proviso might be considered a a provision to meet a contingency when such a one arises and th question of framing rules might be taken up after the village panchayats under the ne regulation begins to work and when necessity arises for th same - When individual cases come up for decision and action the whole question could then be dealt with more satisfactori and necessary rules might be framed. For the present I am of opinion that no action is called for. It seems to be unworkable factions exist in almost all the

important villages.



I have the honour to be,

Sir,

our most obedient servant:

For Deputy Commissioner
Shimoga District.

CKN

10

Tel: Address:—Depcom,
CHITALDRUG.

In reply, please refer to
No. 9.18...17.26-27
Enclosures.

OFFICE OF THE DEPUTY COMMISSIONER,
CHITALDRUG DISTRICT.

Dated Chitaldrug, 30th Octr *1926.*
1st November

FROM

1906L

S. VENKATRANGAM, ESQ., B.A., B.L.,
Deputy Commissioner,
Chitaldrug District.

To

B. Nagappa, Esq., Bar-at-law,
Secretary to the Government of Mysore,
Local and Legislative Departments,
~~*BANGALORE.*~~ 326-26-73

Sir,

In reply to your letter No. L. 2558-65 L.B. 262-6-42 dated 9th October 1926 requesting me to suggest what principles may be adopted in framing the rules under section 37 of the Mysore Village Panchayat Regulation in regard to the commutation of optional taxes into a contribution of labour, I have the honor to suggest the following:--

1. Commutation of taxes into a contribution of labour should generally be on the ground of poverty.

2. At least 8 hours steady labour should be reckoned as a day's labour.

3. Children under 18 years of age and others who are physically unable to work on account of old age andother causes should not be allowed to labour.

4. Persons commuting taxes into a contribution of labour may be permitted to give labourers from their household.

5. A day's labour given by a male may be valued at as.4 and that by a female at as. 3.

6. No person should be compelled to work for more than 2 days at a stretch or for more than 5 days in a month.

7. The work for which an optional tax is intended should commence immediately after the imposition of such a tax to facilitate the recovery of the taxes promptly in the shape of labour.

I have the honor to be,

Sir,

Your most obedient servant,

S Venkatrangam

Deputy Commissioner,
Chitaldrug District.

11

OFFICE OF THE DEPUTY COMMISSIONER,

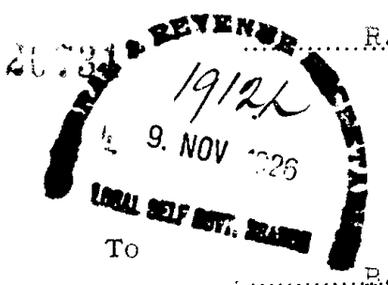
HASSAN DISTRICT.

Dated Hassan, the....30th..October 192[illegible]

Misc. 58326
L.S.G.

2. 11.

FROM



.....R. NANASALA RAO,.....ESQUIRE,

DEPUTY COMMISSIONER, HASSAN DISTRICT.

TO

.....B. N. A. G. A. P. P.,.....ESQUIRE, Bar-at-Law,,

SECRETARY TO THE GOVERNMENT OF H. H. THE MAHARAJA

OF MYSORE, LOCAL AND LEGISLATIVE DEPARTMENTS,

BANGALORE.

Misc. 26-26-78

SIR,

Subject:—

58/11 With reference to your letter No.L.2558-65/L.S. 26-26-2 dated the 9th October 26, calling for my suggestions re; the principles to be observed in ~~forming~~ framing rules with regard ~~to~~ to the commutation of optional taxes etc., into contribution by labour under provision (2) of section 37 (1) of the village panchayet Regulation 1926, I have the honour to state that under the present village Improvement scheme half a days labour for 4 or 5 hours per week at one head per family is required from every house hold of the village for communal purposes and it is commuted to cash contribution at half to one anna per day of ~~abou~~ such labour. This comes to 208 hours labour or Rs.3-4-0 (taking the rate at one anna) cash contribution for every family for a year.

2. Under the Panchayet Regulation, the maximum period of labour fixed in lieu of optional taxes is 18 days per year, which means 144 hours' labour calculated at 8 hours per day. In view of the fact that the wages of all kinds of labour have of late increased considerbly and also that the responsibilities of the village Pnachayets are too many, for discharge which it is hard to find adequate funds from other sources, I think that the cash contribution payable in lieu of lab-

labour may be fixed at 4 annas' per day of labour per head. I also think that as at present exemption may be granted from payment of such cash contribution in deserving cases, who cannot ~~under~~ render labour owing to old-age, bodily infirmaty or such good causes. A list of such exemptions may be prepared once for a year at its commencement.

I have the honour to be,

S i r,

Your most obedient servant,

Deputy Commissioner,

Hassan District.

KSR.

D. C. 4]

12

OFFICE OF THE DEPUTY COMMISSIONER,
TUMKUR DISTRICT.

No. Lbs 51-626-26-27

Enc. nil

Dated Tumkur, the 5th November 1926.

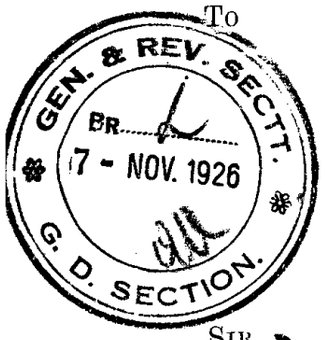
From

K. V. Anantaraman, Esq., B.A.,
Deputy Commissioner,
Tumkur District.

20036

To

B. Nagappa, Esquire., Bar-at-law.,
Secretary to the Government of His Highness
the Maharaja of Mysore,
Local and Legislative *Department*,
Bangalore.



26-26-82

Sir,

With reference to your letter No. L.2558-65/L.B.26-26-42 of the 9th October 1926, inviting reference to the 2nd proviso to Sub-section (1) of Section 37 of the Mysore Village Panchayet Regulation, II of 1926 and enquiring what principles may be observed in framing rules in regard to the commutation of optional taxes, cesses, rates or fees into contribution of labour, I have the honor to state that I do not quite understand the point on which my opinion or suggestion is required. Normally all the -- revenues of the Panchayets will form one fund out of which all the items of expenditure will be met. There would be no earmarking of any particular amount relating to a particular tax, for a specific purpose. The question of commutation can, and should arise only in respect of optional taxes imposed for -- specific purposes and even in respect of such taxes, the commutation should be limited to taxes collected for works like village cleaning and sanitation which can be attended to by the villagers themselves.

I have the honor to be,

S i r,

Your most obedient servant,

K. V. Anantaraman

Deputy Commissioner,
Tumkur District.

NVK.

D.C.4]

W.D 504—GPB—1,000—23-9-22

No. L. Dis. 2555/26-27
Enc

OFFICE OF THE DEPUTY COMMISSIONER,
KADUR DISTRICT.
Dated Chikmagalur, 10th November 1926.

GEN. & REV. SECTT. BR. 11. NOV. 1926 G. D. SECTION.

FROM

G. B. Heblikar Esq., B.A., L.L.B.,
Deputy Commissioner,
Kadur District.

To

B. Nagappa Esq., Bar-at-law.,
Secretary to the Government of Mysore.
Local & Legis: Depts.
Bangalore.

Sir,

Re-the principles that may be observed in framing rules in regard to the commutation of optional taxes, cesses, rates or fees into contribution of labour under the Mysore Village Panchayet Regulation.

With reference to your letter No. L. 2558-65/ L. B. 26-26-42 dated 9th October 1926, calling for my suggestions on the above mentioned subject, I have the honour to state that the value of one - rupee of the optional tax, cess, rate or fee due

P.T.O.

to the village Panchayet under the Village Panchayet Regulation may be taken as equivilent to and commuted into a labour contribution for a period ranging from 1 to 4 days according to a schedule to be fixed by the Deputy Commissioner in consideration of the rate of wages (skilled and unskilled -- labour) prevailing in the locality.

I have the honour tobe
Sir,
Your most obedient servant

D.V.R.

Deputy Commissioner
Kadur District.

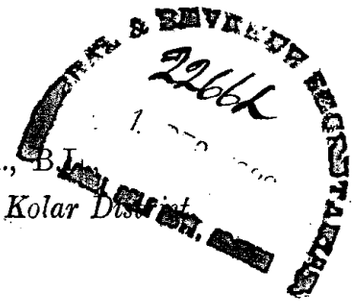
24059

14

In all future correspondence please quote this number.
A.5-C.1383-26-27.
Encs.

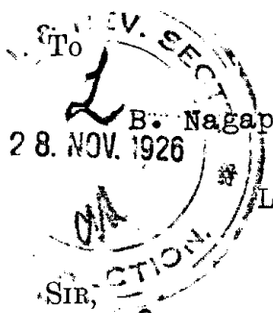
OFFICE OF THE DEPUTY COMMISSIONER,
KOLAR DISTRICT,

Dated Kolar, the 26th November *192*6.



FROM

S. HIRIANNAIYA, Esq., M.A., B.L.,
Deputy Commissioner, Kolar District.



To

B. Nagappa, Esq., Bar-at-Law,
Secretary to Government of Mysore,
Local & Legislative *Department, Bangalore.*

SIR,

B 26-26-100

With reference to your No:L.2558-65/L.B.26-26-42 dated 9th October 1926, requesting to suggest the principles which may be observed in framing the rules in regard to commutation of optional taxes under Section 37(1) of the Village Panchayet Regulation, I have the honor to state that the following principles may be observed in framing the rules.

2. In fixing the number of days for which the tax-payer, who may be called the assessee, has to work in virtue of commutation, the Village Panchayet shall have regard to the wages the tax-payer earns per day according as he is a skilled or unskilled labourer. The days for which he may be asked to work shall in no case exceed the number of days in which Assessee will earn the amount of the tax due from him, supposing he was paid his wages for each day, he may work at rates obtaining in the locality.

3. The day will be on eight hour working day.

4. Whether he will work continuously or at intervals, may be left to the Assessee himself, provided, that he will be obliged to put in the required number of days before the work on which the labour may be employed is finished.

I have the honor to be,
S i r,
Your most obedient servant,

Treasury Assistant Commissioner,
For Deputy Commissioner,
Kolar District.

LB26-26-119

15

Notification.

No. L 4218

Dated, Bangalore, 29th Dec 26.

In exercise of the powers conferred on Govt. by the Mysore Village Panchayet Regulation, it is proposed to issue the following rules:

Notice is hereby given that the draft rules will be taken into consideration on or after the 20th January 1927. Any objections or suggestions which may be received from any person with respect to the draft rules before the aforesaid date will be taken into consideration.

Draft Rules.

Commutation of the payment on account of any optional tax, cess, rate or fee levied under Section 37 of the Regulation into a contribution of labour.

1. A day's labour for the purpose of Secn. 37 of the Regulation shall mean labour for 8 hours during the day.

2. No person shall be ~~required~~ asked to work during the harvest, the reason Taluk and Huzur Jamabandi on occasions of local festivals, and on the day nearest to the V. Mage on which the ~~principal~~ santhe ~~in the Taluk~~ is held and for more than 4 hours on any day, 2 days ~~hours~~ in a week (~~Sunday to Saturday~~) ~~or~~ or three days in a month. ~~The labour contributed~~

3. The labour contributed may be ~~xxxxxx~~ of the assessee himself or of any other person ~~body~~ on his behalf who can do the work of a normal labourer.

4. The work turned out shall be valued at such rates as may be fixed by the Panchayet with reference to the approved schedule of rates for the time being in force for --

execution of works in the District, provided that the value of a man's work for a day of 8 hours shall ~~not~~ be reckoned at ~~not~~ not less than 5 annas and that of a woman or a boy at ~~not~~ not less than 3 annas a day.

By Order,

23/12/26

I & L Secy. to Govt.

To

The Compiler, Mysore Gazette for publication and supply of 100 copies in English and Kannada to the Sectt.

Gubbi

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE,

General and Revenue Secretariat, 16

Dated Bangalore, 29 : 12 : *1926.*

No. L 4218
LB 26-26-119

NOTIFICATION.

[illegible]

GOVERNMENT OF HIS HIGHNESS THE MAHARAJA OF MYSORE.

General and Revenue Secretariat.

Bangalore, dated the 3 March 1924.

NOTIFICATION

No. 14

By order,

Secretary to Government,
Judicial and Legislative Departments.

The Compiler, Mysore Gazette, for publication and supply of 100 copies in English and Kannada to the Secretariat.

No. L 5522 / L 1326-26-1-50
19/7/1927

NOTIFICATION.

In exercise of the powers conferred on them under Section 37 (1) of the Mysore Village Panchayet Regulation II of 1926, and all other powers ~~vested~~ in this behalf, the following rules are made by the Government in regard to ~~the Commutation~~ of the payment on account of any tax, cess, rate or fee ~~now~~ levied under Section ~~59 of the Regulation~~ into a contribution of labour.

1. A day's labour for the purpose of Section 37 of the Regulation shall mean labour for eight hours during the day.

2. No person shall be asked to work during the harvest season, the Taluk and Huzur Jamabandies, on occasions of local festivals and on the day on which the santhe nearest to the village is held and for more than four hours on any day or two days in a week. ~~or three days in a month.~~

3. The labour contributed may be of the assessee himself or of any other person on his behalf who can do the work of a normal labourer.

4. The work turned out shall be valued at such rates as may be fixed by the Panchayet with reference to -

the

18

the approved schedule of rates for the time being in force for execution of works in the District, provided that the value of a man's work for a day of eight hours shall be reckoned at not less than ~~five~~ six annas and that of a women or a boy/ of not less than ~~three~~ four annas ~~a day~~.

" By order,"

Secretary to Government,
Local & Legis.Deptts.

To

The Compiler, Mysore Gazette, for publication and supply of [redacted] to the Secretariat & to each of the Offices in City & in Cantonment according to S.O.

MUNICIPAL AND LOCAL BOARDS.

No. L. 5522—*L. B.* 26-26-150, *dated 7th February* 1927.

In exercise of the powers conferred on them under Section 37 (1) of the Mysore Village Panchayet Regulation, II of 1926, and all other powers in this behalf, the following rules are made by the Government in regard to the commutation of the payment on account of any tax cess, rate or fee levied by Village Panchayet under the said section into a contribution of labour.

1. A day's labour for the purpose of Section 37 of the Regulation shall mean labour for eight hours during the day.

2. No person shall be asked to work during the harvest season, the Taluk and Huzūr Jamabandies, on occasions of local festivals and on the day on which the santhe nearest to the village is held and for more than four hours on any day or two days in a week.

3. The labour contributed may be of the assessee himself or of any other person on his behalf who can do the work of a normal labourer.

4. The work turned out shall be valued at such rates as may be fixed by the Panchayet with reference to the approved schedule of rates for the time being in force for execution of works in the district, provided that the value of a man's work for a day of eight hours shall be reckoned at not less than six annas and that of a women or a boy at not less than four annas.

By Order,
B. NAGAPPA,
Secretary to Governme...,
Local and Legislative Departments.